

Payroll Deduction	Procedure Number	UA-PTC AR 405.2.1/UASP
	Effective Date	Jan 1, 2019

1.0 PURPOSE

1 The purpose of this policy is to define the types of payroll deductions permitted at UA - Pulaski Technical College (UA-
2 PTC).

2.0 REVISION HISTORY

3 Adopted on:
4 Revised on:
5 Superseded by: BP 2.23 Payroll Deduction Policy

3.0 PERSONS AFFECTED

6 All employees

4.1 PROCEDURE

7 A. Deductions from the payrolls of UA-PTC employees, both regular and extra help, are authorized only for the
8 following purposes:

- 9 1. Withholding taxes
- 10 2. Social Security and Medicare contributions (FICA)
- 11 3. Contributions to the University of Arkansas Retirement Program, the Arkansas Public Employees
12 Retirement System, and the Arkansas Teacher Retirement System.
- 13 4. Group benefits to include medical, accident, vision, disability, Section 125, and life insurance
14 deductions when authorized by those UAPTC employees
- 15 5. UA sponsored voluntary employee benefits when authorized by those UAPTC employees
- 16 6. Contributions to the UAPTC fund raising organization when authorized by those UAPTC employees
- 17 7. Deductions for money owed to the college by the employee
- 18 8. Deductions required by federal, state law, statute, or court order

19 B. Deductions from the payrolls of UA-PTC employees, both regular and extra help are NOT authorized for the
20 following purposes:

- 21 1. Non-college sponsored fund raising organizations
- 22 2. Individual professional dues
- 23 3. Payments to contracted departments (Bookstore) or third party vendors (UAPTC clothing charges,
24 etc.)

25 C. Payroll deductions within the categories approved above must be reviewed and approved in advance by the
26 Director for Human Resources

27 D. All new categories of employee payroll deductions must be reviewed by the Director for Human Resources,
28 recommended to the Vice-Chancellor of Finance and Administration, and approved in advance by the

29 Chancellor of the college.

30 E. Any college employee is legally subject to having wages, and/or other amounts due from the College, seized
31 by a court order of garnishment or by a governmental lien. The College is required to comply with an order of
32 garnishment only where it is issued after a legal judgement has been entered against the employee-debtor.
33 Governmental liens such as those arising from claims for unpaid taxes and from bankruptcy claims must also
34 be honored.

35 When the College receives such court order or lien, it must pay over the appropriate amount to the clerk of
36 the court, judgment creditor, or to the governmental agency. An employee's defenses should be made to the
37 court, judgment creditor, or governmental agency.

38 Because a substantial amount of administrative time and expense is involved for the College in processing
39 such court orders and liens and because employees are expected to manage their financial obligations in a
40 manner that does not bring discredit to the College, the College has a concern whenever such an order is
41 issued against an employee and served upon the College. Repeated incidents, three (3) or more, of default in
42 payments or the like for a College employee resulting in an order of garnishment and/or salary lien may be
43 cause for dismissal.

REQUIRED APPROVALS	NAME/SIGNATURE/TITLE	DATE
Originator(s):	UA-PTC Review	Oct 2018
Ratified by:	Vice-Chancellor of Finance and Admin	Dec 2018
Recommended by Chancellor (Signature)	Margaret Ellibee	Jan 1, 2019
UA Policy Alignment		